

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

UNITED STATES OF AMERICA,

Plaintiff,

v

Case No.: 2:25-mc-50623

Hon. Susan K. DeClercq

WILLIAM A. SMITH,

Defendant,

and

PAYCHEX, INC.,

Garnishee.

_____ /

WRIT OF CONTINUING GARNISHMENT

GREETINGS TO: PAYCHEX, INC.

c/o The Corporation Company
40600 Ann Arbor Rd. E., Ste. 201
Plymouth, MI 48170

An application for a Writ of Continuing Garnishment against the property of William A. Smith, whose Social Security Number is ***-**-9163, has been filed with this Court. A judgment has been entered in Case No.: 2:24CR20532 01, and there is presently owing the amount of \$48,012,358.45 computed through May 29, 2025.

The name and address of the Garnishee is:

PAYCHEX, INC.
c/o The Corporation Company
40600 Ann Arbor Rd. E., Ste. 201
Plymouth, MI 48170

The name and address of counsel for the United States is:

Jessica A. Nathan, AUSA
211 W. Fort St., Ste. 2001
Detroit, MI 48226

The last known address of Defendant, William A. Smith, is:

William A. Smith
REDACTED
Detroit, MI 48235

Pending further order of this Court, you shall withhold and retain all property in which William A. Smith has a substantial nonexempt interest and for which you are or may become indebted to William A. Smith, including but not limited to disposable earnings and/or wages, and any retirement or investment accounts. *See* 28 U.S.C. § 3205(c)(2)(F). Property that is exempt and that is not subject to this Writ is listed in the enclosed Clerk's Notice. Do not deliver the property to the United States District Clerk at this time. Instead, withhold and retain the property until the Court orders its distribution. *Id.*

You are required by law to answer in writing, under oath, within ten (10) days, whether or not you have, or may in the future have, in your custody, control or possession, any property owned by the debtor, William A. Smith, including non-exempt, disposable earnings.

If you are represented by counsel who is an Electronic Case Files (ECF) system user in the Eastern District of Michigan, your attorney may file your Answer

electronically in ECF. Otherwise, mail or deliver the original answer to the United States District Clerk at: Theodore Levin U.S. Courthouse, 231 W. Lafayette Blvd., Room 599, Detroit, MI 48226. You must file the original written answer to this Writ within ten (10) days of your receipt of this Writ. A copy of your Answer must also be served upon the debtor, William A. Smith, at c/o Gerald K. Evelyn, 409 E. Jefferson Ave., Ste. 500, Detroit, MI 48226, and upon the attorney for the Government: Jessica A. Nathan, United States Attorney's Office, 211 W. Fort St., Ste. 2001, Detroit, MI 48226. A sample Answer Form is included for your convenience.

Pursuant to the provisions of Section 3613(a) of Title 18, there may be property which is exempt from this Writ of Garnishment. All non-exempt property belonging to William A. Smith, including but not limited to twenty-five percent (25%) of the non-exempt disposable earnings currently owed and owed in the future to William A. Smith, must be withheld from and retained by you pending further order of the Court.

It is unlawful to pay or deliver to the defendant any item attached by this Writ. If you fail to answer this Writ or withhold property in accordance with this Writ, the United States of America may petition the Court for an order requiring you to appear before the Court. *See* 28 U.S.C. § 3205(c)(6). If you fail to appear or do appear and fail to show good cause why you failed to comply with this Writ, the Court may enter

a judgment against you for the value of the debtor's non-exempt property. *Id.*
Additionally, you may be held liable for a reasonable attorney's fee to the United States of America. *Id.*

KINIKIA ESSIX
UNITED STATES DISTRICT COURT CLERK
EASTERN DISTRICT OF MICHIGAN

Dated: By: _____
Deputy Clerk

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

UNITED STATES OF AMERICA,

Plaintiff,

v

Case No.: 2:25-mc-50623

Hon. Susan K. DeClercq

WILLIAM A. SMITH,

Defendant,

and

PAYCHEX, INC.,

Garnishee.

_____ /

CLERK'S NOTICE OF GARNISHMENT

You are hereby notified that a garnishment is being taken by the United States of America, which has a judgment in Case No.: 2:24CR20532 01 in the United States District Court for the Eastern District of Michigan, Southern Division in the sum of \$48,012,358.45. A balance of \$48,012,358.45 remains outstanding.

Exemptions may protect the property from being taken by the United States if you can show exemptions apply. Below is a summary of the only exemptions that apply to the enforcement of judgments for criminal fines and restitution under 18 U.S.C. § 3613(a)(1) and 26 U.S.C. §§ 6334(a):

1. Wearing apparel and school books. 26 U.S.C. § 6334(a)(1).

2. Fuel, provisions, furniture, and personal effects that do not exceed \$11,710.00. 26 U.S.C. §§ 6334(a)(2) & (g).
3. Books and tools of a trade, business, or profession that do not exceed \$5,860.00. 26 U.S.C. § 6334(a)(3) & (g).
4. Unemployment benefits. 26 U.S.C. § 6334(a)(14).
5. Undelivered mail. 26 U.S.C. § 6334(a)(5).
6. Certain annuity and pension payments.—Annuity or pension payments under the Railroad Retirement Act, benefits under the Railroad Unemployment Insurance Act, special pension payments received by a person whose name has been entered on the Army, Navy, Air Force, and Coast Guard Medal of Honor Roll, and annuities based on retired or retainer pay. 26 U.S.C. § 6334(a)(6).
7. Workmen's compensation. 26 U.S.C. § 6334(a)(7).
8. Judgments for support of minor children, pursuant to a court judgment entered prior to the date of levy, to contribute to the support of defendant's minor children. 26 U.S.C. § 6334(a)(4)(8).
9. Minimum exemption for wages, salary, and other income.— Note: **The exemptions under 26 U.S.C. § 6334(a)(9) do not apply in criminal cases. The exceptions under the Consumer Credit Protection Act, 15 U.S.C. § 1673, for disposable earnings, automatically apply and do not need to be claimed.**
10. Certain service-connected disability payments. 26 U.S.C. § 6334(a)(10).
11. Certain public assistance payments. 26 U.S.C. § 6334(a)(11).
12. Assistance under Job Training Partnership Act. 26 U.S.C. § 6334(a)(12).

If you are defendant, William A. Smith, you have a right to ask the Court to return your property to you if you think you do not owe the debt to the Government,

or if you think the property the Government seeks qualifies under one of the above exemptions.

There is no exemption solely because you are having difficulty paying your debts.

If you want a hearing, you must notify the Court within 20 days after you receive this notice. 28 U.S.C. § 3202(d). Your request must be in writing. You may use the attached form to request the hearing. If you are represented by counsel who is an Electronic Case Files (ECF) system user in the Eastern District of Michigan, your attorney may file your Claim for Exemption and Request for Hearing or Transfer Form electronically in ECF. Otherwise, mail or deliver the original request to the United States District Clerk at: Theodore Levin U.S. Courthouse, 231 W. Lafayette Blvd., Room 599, Detroit, MI 48226. You must also mail a copy to AUSA Jessica A. Nathan, United States Attorney's Office, 211 W. Fort St., Ste. 2001, Detroit, MI 48226 so the government will know you want a hearing.

If you request a hearing in writing, the court shall hold a hearing, within 5 days after the date the request is received by the court, or as soon thereafter as is practicable, and give notice of the hearing date to all the parties. 28 U.S.C. § 3202(d).

At the hearing you must be prepared to explain to the judge why you believe the property the Government seeks is exempt or why you think that you do not owe the debt to the Government. *Id.* If you do not request a hearing, your

property may be delivered to the United States and applied to the debt you owe. *Id.*

You will receive a copy of the Answer, as prepared by the Garnishee. If you do not agree with the information as set forth by the Garnishee you may request a hearing. If you want a hearing, you must notify the court within 20 days after receipt of the Answer. 28 U.S.C. § 3205(c)(5). Your request must be in writing.

You may use the attached form to request the hearing. If you are represented by counsel who is an ECF system user in the Eastern District of Michigan, your attorney may file your Claim for Exemption and Request for Hearing or Transfer Form electronically in ECF. Otherwise, mail or deliver the original request to the United States District Clerk at: Theodore Levin U.S. Courthouse, 231 W. Lafayette Blvd., Room 599, Detroit, MI 48226. You must also mail a copy to AUSA Jessica A. Nathan, United States Attorney's Office, 211 W. Fort St., Ste. 2001, Detroit, MI 48226 so the government will know you want a hearing.

If you request a hearing in writing, the court shall hold a hearing, within 10 days after the date the request is received by the court, or as soon thereafter as is practicable, and give notice of the hearing date to all the parties. *Id.*

If you think you live outside the federal judicial district where this Court is located, you may request, not later than 20 days after you receive this notice, that this proceeding be transferred by this Court to the federal judicial district in which you reside. 28 U.S.C. § 3202(d). You must make your request in

writing. If you are represented by counsel who is an ECF system user in the Eastern District of Michigan, your attorney may file your Claim for Exemption and Request for Hearing or Transfer Form electronically in ECF. Otherwise, mail or deliver the original request to the United States District Clerk at: Theodore Levin U.S. Courthouse, 231 W. Lafayette Blvd., Room 599, Detroit, MI 48226. You must also mail a copy to AUSA Jessica A. Nathan, United States Attorney's Office, 211 W. Fort St., Ste. 2001, Detroit, MI 48226 so the government will know you want the proceeding transferred.

Be sure to keep a copy of this notice for your own records. If you have any questions about your rights or about this procedure, you should contact a lawyer or an office of public legal assistance. *The Clerk or the Court is not permitted to give legal advice but may refer you to other sources of information.*

KINIKIA ESSIX
UNITED STATES DISTRICT COURT CLERK
EASTERN DISTRICT OF MICHIGAN

Dated: By: _____
Deputy Clerk